

**Congress of the United States**  
**House of Representatives**  
**Washington, DC 20515-4324**

October 21, 2016

The Honorable John Koskinen  
Commissioner  
Internal Revenue Service  
1111 Constitution Ave. NW  
Washington, DC 20224

Dear Commissioner Koskinen:

I am writing with great concern regarding the Treasury Inspector General for Tax Administration's report of October 13 that the Internal Revenue Service (IRS) wasted \$12 million of taxpayer dollars on a new email system that it never used. This not only represents a culture of government waste with Americans' hard-earned income – it is a direct impediment to the email transparency so severely needed in the IRS after the controversy in which non-profit organizations were targeted based on their political beliefs.

Last year, language in legislation that I had authored – the *IRS Email Transparency Act*, H.R. 1152 – became law. Under it, IRS employees are now strictly forbidden from using personal email addresses to conduct official business. This is designed to reduce the risk of concealment of untoward activities by IRS officials and help prevent a repeat of Lois Lerner's misconduct. The Office of Management and Budget (OMB) has also taken steps to stop a disturbing pattern in the Administration – the destruction of agencies' emails in the event of an investigation of wrongdoing. Accordingly, as you know, OMB issued a government-wide directive for all agencies to modernize their email systems by the end of this year. The IRS, however, will not meet this deadline. Instead, it chose to skirt competitive contracting laws as well as appropriations requirements, and spend \$12 million since 2014 on an email system that it would never use.

This administrative behavior hinders the *IRS Email Transparency Act*, and risks further closed-door abuses of taxpayers by the government, by essentially forcing IRS employees to use an outdated email system that may have insufficient record retention and security. Worse yet, it may make breaking the law – and evading accountability – seem an attractive option if employees were to find personal email addresses far more usable than their official ones. None of this serves the transparency that the American people deserve and demand after the dishonesty that has surrounded the investigation of key emails involving the IRS and other agencies in recent years. I expect you to do everything appropriate to fully and immediately rectify this situation, honoring both the trust of the public and the stewardship of their resources.

Thank you for your review of this correspondence and I look forward to your reply. Should you have any questions regarding this letter, please feel free to contact me, or my Legislative Assistant, Robert Vega, at 202.225.6605 or [robert.vega@mail.house.gov](mailto:robert.vega@mail.house.gov).

Sincerely,

A handwritten signature in blue ink, appearing to read "K Marchant", with a long horizontal flourish extending to the right.

Kenny Marchant  
Member of Congress